











































Year to Date Benchmark	 25.00%
------------------------	--

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended	
Council Salaries	\$ 233,916	\$ 58,477	\$ 175,439		25.00%
Council Expenses	\$ 8,100	\$ 678	\$ 7,422		8.36%
Mayor Salaries	\$ 427,434	\$ 112,039	\$ 315,395		26.21%
Mayor Expenses	\$ 210,500	\$ 36,848	\$ 173,652		17.51%
Auditor's Office Salaries	\$ 365,083	\$ 85,162	\$ 279,921		23.33%
Auditor's Office Expenses	\$ 122,381	\$ 45,206	\$ 77,175		36.94%
Assessors Salaries	\$ 285,602	\$ 71,243	\$ 214,359		24.94%
Assessors Expenses	\$ 179,850	\$ 2,025	\$ 177,825		1.13%
Treasurer/Collector Salaries	\$ 451,970	\$ 124,576	\$ 327,394		27.56%
Treasurer/Collector Expenses	\$ 255,900	\$ 23,341	\$ 232,559		9.12%
Constituent Services Salaries	\$ 108,591	\$ 26,161	\$ 82,430		24.09%
Constituent Services Expenses	\$ 33,000	\$ 11,033	\$ 21,967		33.43%
Purchasing Salaries	\$ 98,601	\$ 24,812	\$ 73,789		25.16%
Purchasing Expenses	\$ 11,100	\$ 1,201	\$ 9,899		10.82%
Law Department Salaries	\$ 45,900	\$ 11,705	\$ 34,196		25.50%
Law Department Legal	\$ 341,400	\$ 102,316	\$ 239,084		29.97%
Human Resources Salaries	\$ 313,918	\$ 78,570	\$ 235,348		25.03%
Human Resources Expenses	\$ 161,450	\$ 60,683	\$ 100,767		37.59%
MIS Salaries	\$ 60,000	\$ 25,754	\$ 34,246		42.92%
MIS Expenses	\$ 925,721	\$ 245,161	\$ 680,560		26.48%
MIS Capital	\$ 25,000	\$ 6,152	\$ 18,848		24.61%
City Clerk Salaries	\$ 604,186	\$ 141,688	\$ 462,498		23.45%
City Clerk Expenses	\$ 163,501	\$ 39,747	\$ 123,754		24.31%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 5,433,104</b>	<b>\$ 1,334,577</b>	<b>\$ 4,098,527</b>		24.6%
Building & Zoning Salaries	\$ 398,940	\$ 40,509	\$ 358,431		10.15%
Building Maint. Salaries	\$ 80,627	\$ 5,852	\$ 74,775		7.26%
Building Maint. Expenses	\$ 298,500	\$ 39,342	\$ 259,158		13.18%
Inspectional & Health Services Salaries	\$ 740,297	\$ 237,621	\$ 502,676		32.10%
Inspectional & Health Services Expenses	\$ 44,550	\$ 6,899	\$ 37,651		15.49%
Public Health Salaries	\$ 242,083	\$ 71,537	\$ 170,546		29.55%
Public Health Expenses	\$ 9,000		\$ 9,000		0.00%
Economic Development Salaries	\$ 279,958	\$ 67,757	\$ 212,201		24.20%
Economic Development Expenses	\$ 59,362	\$ 2,358	\$ 57,004		3.97%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>\$ 2,153,317</b>	<b>\$ 471,875</b>	<b>\$ 1,681,442</b>		21.9%
Police Salaries	\$ 14,482,735	\$ 3,237,512	\$ 11,245,223		22.35%
Police Expenses	\$ 1,791,974	\$ 305,200	\$ 1,486,774		17.03%
Police Capital	\$ 363,501	\$ 181,027	\$ 182,474		49.80%
Fire Salaries	\$ 13,193,382	\$ 3,015,429	\$ 10,177,953		22.86%
Fire Expenses	\$ 978,085	\$ 131,186	\$ 846,899		13.41%
Fire Capital	\$ 2,500	\$ 1,373	\$ 1,127		54.92%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 30,812,177</b>	<b>\$ 6,871,726</b>	<b>\$ 23,940,451</b>		22.30%

Expense Report as of 9/30/2024

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Whittier Regional School Assessment	\$ 8,504,442	\$ 2,126,111	\$ 6,378,331	✓ 25.00%
North Shore Essex Tech. Assessment	\$ 688,876		\$ 688,876	✓ 0.00%
School Other Funding	\$ 15,000		\$ 15,000	✓ 0.00%
School Department	\$ 126,584,662	\$ 17,184,252	\$ 109,400,410	✓ 13.58%
<b>TOTAL EDUCATION</b>	<b>\$ 135,792,980</b>	<b>\$ 19,310,363</b>	<b>\$ 116,482,617</b>	✓ 14.2%
Public Works Administration Salaries	\$ 58,333	\$ 14,760	\$ 43,573	✓ 25.30%
Public Works Administration Expenses	\$ 50,685	\$ 13,034	\$ 37,651	✓ 25.72%
Public Works Highways Salaries	\$ 1,366,311	\$ 277,505	\$ 1,088,806	✓ 20.31%
Public Works Highways Expenses	\$ 868,000	\$ 203,135	\$ 664,865	✓ 23.40%
Public Works Highways Capital	\$ 112,000	\$ 5,384	\$ 106,616	
Public Works Solid Waste/Recycling Salaries	\$ 215,499	\$ 52,993	\$ 162,506	✓ 24.59%
Public Works Solid Waste/Recycling Expenses	\$ 5,882,808	\$ 660,053	\$ 5,222,755	✓ 11.22%
Public Works Parking Area Salaries	\$ 50,055	\$ 12,739	\$ 37,316	✓ 25.45%
Public Works Parking Area Expenses	\$ 384,101	\$ 68,409	\$ 315,692	✓ 17.81%
Public Works Street Marking Expenses	\$ 115,483	\$ 20,750	\$ 94,733	✓ 17.97%
Public Works Fleet Maint. Salaries	\$ 251,774	\$ 55,992	\$ 195,782	✓ 22.24%
Public Works Fleet Maint. Expenses	\$ 69,080	\$ 2,934	\$ 66,146	✓ 4.25%
Public Works Park Dept. Salaries	\$ 584,357	\$ 128,739	\$ 455,618	✓ 22.03%
Public Works Park Dept. Expenses	\$ 339,244	\$ 58,605	\$ 280,639	✓ 17.28%
Public Works Street Lighting Expenses	\$ 718,000	\$ 206,112	\$ 511,888	✗ 28.71%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 694	\$ 228,636	✓ 0.30%
Public Works Snow & Ice Removal Expenses	\$ 980,670		\$ 980,670	✓ 0.00%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 12,275,730</b>	<b>\$ 1,781,838</b>	<b>\$ 10,493,893</b>	✓ 14.5%
Citizens Center Salaries	\$ 297,577	\$ 91,821	\$ 205,756	✗ 30.86%
Citizens Center Expenses	\$ 168,655	\$ 39,573	\$ 129,082	✓ 23.46%
Veterans Services Salaries	\$ 109,936	\$ 27,843	\$ 82,093	✓ 25.33%
Veterans Services Expenses	\$ 590,100	\$ 124,820	\$ 465,280	✓ 21.15%
Senior Services Salaries	\$ 12,100	\$ 2,500	\$ 9,600	✓ 20.66%
Senior Services Expenses	\$ 2,700		\$ 2,700	✓ 0.00%
Stadium Commission	\$ 55,000	\$ 12,936	\$ 42,064	✓ 23.52%
Recreation Salaries	\$ 184,749	\$ 79,112	\$ 105,637	✗ 42.82%
Recreation Expenses	\$ 88,000	\$ 38,063	\$ 49,937	✗ 43.25%
Public Library Salaries	\$ 1,544,437	\$ 349,879	\$ 1,194,558	✓ 22.65%
Public Library Expenses	\$ 365,678	\$ 119,438	\$ 246,240	✗ 32.66%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 3,418,932</b>	<b>\$ 885,985</b>	<b>\$ 2,532,948</b>	✓ 25.9%
Debt Service	\$ 7,458,939	\$ 1,356,911	\$ 6,102,028	✓ 18.19%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 7,458,939</b>	<b>\$ 1,356,911</b>	<b>\$ 6,102,028</b>	✓ 18.2%
Retirement Fund	\$ 22,106,951	\$ 22,106,951	\$ -	✓ 100.00%
Unemployment Compensation	\$ 470,000	\$ 128,877	\$ 341,123	✗ 27.42%
Group Insurance	\$ 26,453,945	\$ 2,514,671	\$ 23,939,274	✓ 9.51%
Payroll Taxes (FICA/Medicare)	\$ 1,975,000	\$ 384,948	\$ 1,590,052	✓ 19.49%
Workers Compensation	\$ 1,006,000	\$ 178,657	\$ 827,343	✓ 17.76%
Injured on Duty Claims	\$ 250,000	\$ 178,109	\$ 71,891	✗ 71.24%

Expense Report as of 9/30/2024

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Sick Leave Bank	\$ 120,000	\$ 41,620	\$ 78,380	⊗ 34.68%
Vacational Buyback	\$ 50,000	\$ 40,312	\$ 9,688	⊗ 80.62%
Retiree Medical Claims	\$ 65,000	\$ 55,141	\$ 9,859	⊗ 84.83%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 52,496,896</b>	<b>\$ 25,629,286</b>	<b>\$ 26,867,610</b>	<b>⊗ 48.8%</b>
General Liability Insurance	\$ 1,155,703	\$ 910,919	\$ 244,784	⊗ 78.82%
Salary Reserve	\$ 1,000,000		\$ 1,000,000	✓ 0.00%
Budget Reserve	\$ 500,000		\$ 500,000	
State Assessments (Cherry Sheets)	\$ 9,242,313	\$ 2,330,891	\$ 6,911,422	✓ 25.22%
Reserve for Abatement & Exemption (Overlay)	\$ 450,000		\$ 450,000	✓ 0.00%
<b>TOTAL OTHER CITY EXPENSES</b>	<b>\$ 12,348,016</b>	<b>\$ 3,241,810</b>	<b>\$ 9,106,206</b>	<b>⚠ 26.3%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 262,190,091</b>	<b>\$ 60,884,369</b>	<b>\$ 201,305,722</b>	<b>23.2%</b>

Water Department Salaries	\$ 5,112,947	\$ 1,580,568	\$ 3,532,379	⊗ 30.91%
Water Department Expenses	\$ 7,831,021	\$ 2,879,115	\$ 4,951,906	⊗ 36.77%
Water Department Capital	\$ 1,175,012	\$ 23,140	\$ 1,151,872	✓ 1.97%
Water Department Indirect	\$ 224,566		\$ 224,566	✓ 0.00%
<b>TOTAL WATER DEPARTMENT</b>	<b>\$ 14,343,546</b>	<b>\$ 4,482,823</b>	<b>\$ 9,860,723</b>	<b>⊗ 31.3%</b>
Wastewater Salaries	\$ 4,336,188	\$ 1,402,746	\$ 2,933,442	⊗ 32.35%
Wastewater Expenses	\$ 10,249,855	\$ 2,479,828	\$ 7,770,027	✓ 24.19%
Wastewater Capital	\$ 947,000	\$ 12,872	\$ 934,128	✓ 1.36%
Wastewater Indirect	\$ 665,691		\$ 665,691	✓ 0.00%
<b>TOTAL WASTEWATER DEPARTMENT</b>	<b>\$ 16,198,734</b>	<b>\$ 3,895,447</b>	<b>\$ 12,303,287</b>	<b>✓ 24.0%</b>

	FY '23 through 9/30/22	FY '24 through 9/30/23	FY '25 through 9/30/24	Trendline
TOTAL GENERAL GOVERNMENT	\$ 1,241,935	\$ 1,199,180	\$ 1,334,577	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 285,621	\$ 470,927	\$ 471,875	
TOTAL PUBLIC SAFETY	\$ 5,887,067	\$ 6,629,776	\$ 6,871,726	
TOTAL EDUCATION	\$ 18,357,419	\$ 19,420,875	\$ 19,310,363	
TOTAL PUBLIC WORKS	\$ 1,714,553	\$ 2,159,731	\$ 1,781,838	
TOTAL HUMAN SERVICES	\$ 814,769	\$ 886,203	\$ 885,985	
TOTAL DEBT SERVICE	\$ 3,939,918	\$ 1,683,018	\$ 1,356,911	
TOTAL EMPLOYEE BENEFITS	\$ 25,575,530	\$ 24,298,245	\$ 25,629,286	
TOTAL OTHER CITY EXPENSES	\$ 2,559,039	\$ 3,034,502	\$ 3,241,810	
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 60,375,851</b>	<b>\$ 59,782,457</b>	<b>\$ 60,884,369</b>	
TOTAL WATER DEPARTMENT	\$ 10,382,438	\$ 8,220,169	\$ 4,482,823	
TOTAL WASTEWATER DEPARTMENT	\$ 5,072,305	\$ 3,690,607	\$ 3,895,447	